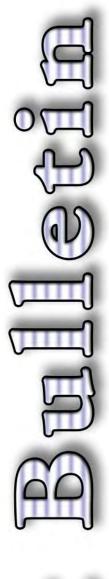
Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134 www.tax.utah.gov



Tax Bulletin 12-06

Effective Date: Jan. 1, 2007

Re: Increase in the E-911 Fee for Salt Lake City

The 2004 Utah Legislature passed House Bill 36 (Utah Code §69-2-5) allowing a county, city, or town within which 911 emergency telephone service is provided to impose an emergency services telephone charge of up to 65 cents on each local exchange service switched access line and on each radio communications access line attributed to the county, city, or town. Salt Lake City has adopted an ordinance increasing the emergency services telephone charge from the rate of 61 cents per line to the rate of 65 cents per line effective Jan. 1, 2007.

Vendors must collect the 65 cent per line charge on all telephone lines attributed to Salt Lake City on or after Jan. 1, 2007. In addition, vendors must continue to collect the statewide unified E-911 charge of 13 cents per line, as well as the statewide 7 cents per line poison control center charge. Therefore, the total charge for a Salt Lake City line will be 85 cents effective Jan. 1, 2007.

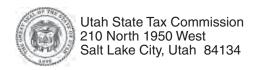
This tax rate will be reflected on E-911 returns (TC-29 payment coupon and TC-29Q electronic return) beginning with the January 2007 monthly period (for monthly filers) or the January-March 2007 quarterly period (for quarterly filers) depending on filing frequency.

Re: Imposition of Municipal Telecommunications License Tax by the Town of Daniel and the City of Taylorsville

The 2003 Utah Legislature passed Senate Bill 23 (Utah Code §10-1-403) allowing a municipality to impose a municipal telecommunications license tax of up to 4 percent on the telecommunications provider's gross receipts from telecommunications service that are attributed to the municipality. The Town of Daniel and the City of Taylorsville have adopted ordinances imposing a municipal telecommunications license tax at the rate of 4 percent effective Jan. 1, 2007.

Vendors must collect the 4 percent tax on all taxable transactions attributed to Daniel Town and Taylorsville City on or after Jan. 1, 2007.

This tax rate will be reflected on municipal telecommunications license tax returns (TC-34 payment coupon and TC-34Q electronic return) beginning with the January 2007 monthly period (for monthly filers) or the January-March 2007 quarterly period (for quarterly filers) depending on filing frequency.



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QUESTIONS...

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